

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>WAUKON</div> <div>CITY OF WAUKON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16200300600000</div> <div>CITY CLERK</div> <div>101 ALLAMAKEE ST</div> <div>WAUKON, IOWA 52172</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,294,040		1,294,040	1,293,599
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,294,040		1,294,040	1,293,599
Delinquent property taxes		0		0	
TIF revenues		584,544		584,544	600,000
Other city taxes		448,026	0	448,026	434,793
Licenses and permits		17,713	0	17,713	11,543
Use of money and property		147,507	2,881	150,388	132,160
Intergovernmental		627,618	0	627,618	944,685
Charges for fees and service		645,552	929,706	1,575,258	1,486,750
Special assessments		117,777	0	117,777	25,000
Miscellaneous		119,814	0	119,814	363,020
Other financing sources		2,652,946	120,519	2,773,465	1,450,485
Total revenues and other sources		6,655,537	1,053,106	7,708,643	6,742,035
Expenditures and Other Financing Uses					
Public safety		550,978	0	550,978	593,458
Public works		583,320	0	583,320	677,045
Health and social services		0	0	0	3,000
Culture and recreation		771,136	0	771,136	1,065,283
Community and economic development		247,784	0	247,784	283,799
General government		351,965	0	351,965	379,600
Debt service		672,407	0	672,407	697,889
Capital projects		1,225,867	0	1,225,867	1,999,777
Total governmental activities expenditures		4,403,457	0	4,403,457	5,699,851
Business type activities		0	789,540	789,540	1,359,182
Total ALL expenditures		4,403,457	789,540	5,192,997	7,059,033
Other financing uses, including transfers out		1,703,681	266,947	1,970,628	700,485
Total ALL expenditures/And other financing uses		6,107,138	1,056,487	7,163,625	7,759,518
Excess revenues and other sources over (Under) Expenditures/And other financing uses		548,399	-3,381	545,018	-1,017,483
Beginning fund balance July 1, 2014		1,481,233	1,966,808	3,448,041	3,448,039
Ending fund balance June 30, 2015		2,029,632	1,963,427	3,993,059	2,430,556
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 5,654,599	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 9,859,421
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			Nov 11, 2015	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Allen D. Lyon		→	563	568-3492	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/2/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF WAUKON							<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	950,038	186,998		157,004			1,294,040			1,294,040	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	950,038	186,998		157,004	0		1,294,040		T01	1,294,040	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	950,038	186,998		157,004	0	0	1,294,040			1,294,040	6					
7	<b>TIF revenues</b>			584,544				584,544		T01	584,544	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes	13,015	2,564					15,579		T15	15,579	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	25,612						25,612		T15	25,612	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax	5,249	1,036	83	2,513			8,881		T19	8,881	12					
13	Hotel/motel tax	24,006						24,006		T19	24,006	13					
14	Other local option taxes		373,948					373,948		T09	373,948	14					
15	<b>TOTAL OTHER CITY TAXES</b>	67,882	377,548	83	2,513	0	0	448,026	0		448,026	15					
16	<b>Section B - LICENSES AND PERMITS</b>	17,713						17,713		T29	17,713	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	15,821	1,096			37		16,954	2,881	U20	19,835	18					
19	Rents and royalties	25,431			100,100	22		125,553		U40	125,553	19					
20	Other miscellaneous use of money and property		5,000					5,000		U20	5,000	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	41,252	6,096	0	100,100	59	0	147,507	2,881		150,388	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants		16,281					16,281		B89	16,281	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	0	16,281	0	0	0	0	16,281	0		16,281	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		405,220					405,220		C46	405,220	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,868	94,271			22,368		119,507		C89	119,507	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	2,868	499,491	0	0	22,368	0	524,727	0		524,727	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	55,324						55,324		D89	55,324	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	13,534						13,534		D89	13,534	66				
67			17,752					17,752		D89	17,752	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	68,858	17,752	0	0	0	0	86,610	0		86,610	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	71,726	533,524	0	0	22,368	0	627,618	0		627,618	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	466,304	A91	466,304	73				
74	Sewer							0	463,402	A8Ø	463,402	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	253,181						253,181		A81	253,181	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,186						1,186		A89	1,186	99				
100	Park, recreation, and cultural charges	135,128	255,937					391,065		A61	391,065	100				
101	Animal control charges	120						120		A89	120	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	389,615	255,937	0	0	0	0	645,552	929,706		1,575,258	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	624	117,153					117,777		U01	117,777	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	6,144						6,144		U99	6,144	109				
110	Sale of property and merchandise		8,186					8,186		U11	8,186	110				
111	Fines	8,319						8,319		U30	8,319	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Commercial/Ind Tax Reimbursement	22,713	4,475	18,675	3,125			48,988			48,988	114				
115	Insurance Reimbursement NICC/Wellness Center	7,451						7,451			7,451	115				
116	Refunds	18,177						18,177			18,177	116				
117	West Side Development					2,480		2,480			2,480	117				
118	Donations	5,500	14,569					20,069			20,069	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	68,304	27,230	18,675	3,125	2,480	0	119,814	0		119,814	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WAUKON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,607,154	1,504,486	603,302	262,742	24,907	0	4,002,591	932,587		4,935,178	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales					122,837		122,837		NR	122,837	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					680,000		680,000		NR	680,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	249,725	101,251		1,011	215,117		567,104	120,519		687,623	127
128	Internal TIF loans and transfers in			361,239	403,376	518,390		1,283,005			1,283,005	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	249,725	101,251	361,239	404,387	1,536,344	0	2,652,946	120,519		2,773,465	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,856,879	1,605,737	964,541	667,129	1,561,251	0	6,655,537	1,053,106		7,708,643	132
133												133
134	Beginning fund balance July 1, 2014	402,534	795,469	132,467	17,443	133,320		1,481,233	1,966,808		3,448,041	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,259,413	2,401,206	1,097,008	684,572	1,694,571	0	8,136,770	3,019,914		11,156,684	136
137												137
138												138
139												139
140												140
141												141
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158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF WAUKON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	345,267	87,727					432,994		E62	432,994	2
3	Purchase of land and equipment	6,833						6,833		G62	6,833	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	85,000						85,000		E24	85,000	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	22,402						22,402		E32	22,402	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,730						2,730		E32	2,730	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	1,019						1,019		E89	1,019	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	463,251	87,727	0	0	0	0	550,978			550,978	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,500	302,723					306,223		E44	306,223	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		66,876					66,876		E44	66,876	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	2,181						2,181		E01	2,181	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	208,040						208,040		E81	208,040	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	213,721	369,599	0	0	0	0	583,320			583,320	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF WAUKON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	153,188	19,152					172,340		E52	172,340	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	89,720	5,882					95,602		E61	95,602	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	193,767	19,084					212,851		E61	212,851	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	5,000						5,000		E61	5,000	135				
136	Other culture and recreation		275,198					275,198		E61	275,198	136				
137	Purchase of land and equipment		10,145					10,145		G61	10,145	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	441,675	329,461	0	0	0	0	771,136			771,136	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	3,816						3,816		E89	3,816	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	45,581		99,558				145,139		E89	145,139	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		69,887					69,887		E50	69,887	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	22,190	6,752					28,942		E29	28,942	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	71,587	76,639	99,558	0	0	0	247,784			247,784	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF WAUKON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	49,109	1,287					50,396		E29	50,396	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	94,186	20,391					114,577		E23	114,577	162
163	Purchase of land and equipment	18,063						18,063		G23	18,063	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	40,272				9,338		49,610		E25	49,610	166
167	Purchase of land and equipment	8,328						8,328		G25	8,328	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	110,991						110,991		E89	110,991	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	320,949	21,678	0	0	9,338	0	351,965			351,965	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	Wellness Center (Prin & Int)				264,405			264,405			264,405	178
179	Gundersen Clinic (Prin & Int)				109,200			109,200			109,200	179
180	<b>Fire Station / Truck Principal &amp; Interest</b>				84,052			84,052			84,052	180
181	9th St / Sports Field / Cap Imp / 2011 Cap Imp Principal & Interest				214,750			214,750			214,750	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	672,407	0	0	672,407			672,407	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Westside Development	8,937	157,548			76,980		243,465			243,465	184
185	Fire Station (Prin & Int)					680,000		680,000			680,000	185
186						302,402		302,402			302,402	186
187	<b>Subtotal Regular Capital Projects</b>	8,937	157,548	0	0	1,059,382	0	1,225,867			1,225,867	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	8,937	157,548	0	0	1,059,382	0	1,225,867			1,225,867	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,520,120	1,042,652	99,558	672,407	1,068,720	0	4,403,457			4,403,457	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF WAUKON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								417,760	E91	417,760	198
199	Purchase of land and equipment									G91	0	199
200	Construction							2,773		F91	2,773	200
201	Sewer and sewage disposal — Current operation							369,007		E80	369,007	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation										E89	0	238	
239	Purchase of land and equipment										G89	0	239	
240	Construction										F89	0	240	
241													241	
242	Enterprise Debt Service												0	242
243	Enterprise Capital Projects												0	243
244	Enterprise TIF Capital Projects												0	244
245	Internal service funds — Specify													245
246													0	246
247													0	247
248													0	248
249													0	249
250													0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										789,540		789,540	251
252														252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,520,120	1,042,652	99,558	672,407	1,068,720	0	4,403,457	789,540		5,192,997	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254
255	Regular transfers out	223,915	193,847			2,914		420,676	266,947		687,623	255		
256	Internal TIF loans/repayments and transfers out			922,216		360,789		1,283,005			1,283,005	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	223,915	193,847	922,216	0	363,703	0	1,703,681	266,947		1,970,628	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,744,035	1,236,499	1,021,774	672,407	1,432,423	0	6,107,138	1,056,487		7,163,625	259		
260													260	
261	Ending fund balance June 30, 2015:												261	
262	Governmental:												262	
263	Nonspendable							0			0	263		
264	Restricted	72,355	1,138,982	75,234	12,165	188,579		1,487,315			1,487,315	264		
265	Committed	6,456	25,355			5,000		36,811			36,811	265		
266	Assigned	111,419				68,569		179,988			179,988	266		
267	Unassigned	325,148	370					325,518			325,518	267		
268	Total Governmental	515,378	1,164,707	75,234	12,165	262,148	0	2,029,632			2,029,632	268		
269	Proprietary								1,963,427		1,963,427	269		
270	Total ending fund balance June 30, 2015	515,378	1,164,707	75,234	12,165	262,148	0	2,029,632	1,963,427		3,993,059	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,259,413	2,401,206	1,097,008	684,572	1,694,571	0	8,136,770	3,019,914		11,156,684	271		
272													272	

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WAUKON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
Total salaries and wages paid.....		Z00 \$	1,113,700

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U 938,460	29U	39U 66,967	49U 871,493	49U	49U	49U	I89 42,233
10.	19U 2,505,000	29U	39U 165,000	49U 2,340,000	49U	49U	49U	I89 99,405
11.	19U 1,745,000	29U	39U 165,000	49U 1,580,000	49U	49U	49U	I89 49,751
12.	19U 186,000	29U	39U 14,894	49U 171,106	49U	49U	49U	I89 7,338
13.	19U 70,000	29U	39U 7,000	49U 63,000	49U	49U	49U	I89 2,219
14.	19U	29U 680,000	39U 51,000	49U 629,000	49U	49U	49U	I89
Total long-term debt	5,444,460	680,000	469,861	5,654,599	0	0	0	200,946

B. Short-term debt

		Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$		
Outstanding as of JUNE 30, 2015	64V \$		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

		Amount - Omit cents		
\$	197,188,426	x .05 = \$	9,859,421	

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 14,028	\$ 107,647		3,871,384	3,993,059

REMARKS

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Continued on next page

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